

BAKER & HOSTETLER LLP
45 Rockefeller Plaza
New York, New York 10111
Telephone: (212) 589-4200
Facsimile: (212) 589-4201
David J. Sheehan
Email: dsheehan@bakerlaw.com
Marc E. Hirschfield
Email: mhirschfield@bakerlaw.com

*Attorneys for Irving H. Picard, Esq., Trustee
for the Substantively Consolidated SIPA Liquidation
of Bernard L. Madoff Investment Securities LLC
and Bernard L. Madoff*

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

Adv. Pro. No. 08-01789 (BRL)

SIPA Liquidation

(Substantively Consolidated)

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

I, **Oleg Bitman**, being duly sworn, depose and say: I am more than eighteen years old and not a party to this action. My business address is Baker & Hostetler LLP, 45 Rockefeller Plaza, New York, NY 10111.

On June 29, 2011, I served the:

- **Memorandum of Law of Irving H. Picard, Trustee, in Opposition to Motion for Leave to Appeal; and**
- **Declaration of Seanna R. Brown, Esq., in Support of the Memorandum of Law of Irving H. Picard, Trustee, in Opposition to Motion for Leave to Appeal**

by emailing the interested parties true and correct copies via electronic transmission to the email addresses designated for delivery and/or by placing true and correct copies thereof in sealed packages designated for regular U.S. Mail to those parties as set forth on the attached Schedule A.

TO: *See Attached Schedule A*

/s/Oleg Bitman
OLEG BITMAN

Sworn to before me this
27th day of September, 2011

/s/Magali Lespinasse Lee
Notary Public

Magali Lespinasse Lee
Notary Public, State of New York
No. 01LE6069014
Qualified in New York County
Commission Expires Jan. 22, 2014

SCHEDULE A

Internal Revenue Service
District Director
290 Broadway
New York, New York 10008

Internal Revenue Service
Centralized Insolvency Operation
Post Office Box 21126
Philadelphia, PA 19114

U.S. Department of Justice, Tax Division
Box 55
Ben Franklin Station
Washington, DC 20044

Chapter 7 Trustee

Alan Nisselson, Esq.
Windels Marx Lane & Mittendorf, LLP
156 West 56th Street
New York, NY 10019

Securities Investor Protection Corporation

Kevin Bell – kbell@sipc.org
Josephine Wang – jwang@sipc.org

Securities and Exchange Commission

Alexander Mircea Vasilescu – vasilescua@sec.gov
Terri Swanson – swansont@sec.gov
Preethi Krishnamurthy – krishnamurthyp@sec.gov

United States Attorney for SDNY

Carolina Fornos – carolina.fornos@usdoj.gov
Alicia Simmons – Alicia.simmons@usdoj.gov
Matthew Schwartz – matthew.schwartz@usdoj.gov

Counsel to the JPL

Eric L. Lewis – Eric.Lewis@baachrobinson.com

Notices of Appearance

Michael D. Sirota, Esq.
Kevin R.J. Schroth, Esq.
Cole, Schotz, Meisel, Forman & Leonard, P.A.
Email: msirota@coleschotz.com
Email: kschroth@coleschotz.com
Attorneys for KML Asset Management LLC

Mark S. Mulholland
Thomas A. Telesca, Esq.
Ruskin Moscou Faltischek, P.C.
Email: mmulholland@rmfpc.com
Email: ttelesca@rmfpc.com

Attorney for Irwin Kellner ("Kellner"), The 2001 Frederick DeMatteis Revocable Trust and the DeMatteis FLP Assets

Stuart I. Rich, Esq.
James M. Ringer, Esq.
Meister, Seelig & Fein LLP
Email: sir@msf-law.com
Email: jmr@msf-law.com
Attorneys for Jasper Investors Group LLC ("Jasper")

Matthew Gluck, Esq.
Brad N. Friedman, Esq.
Sanford P. Dumain, Esq.
Jonathan M. Landers
Milberg LLP
Email: mgluck@milberg.com
Email: bfriedman@milberg.com
Email: sdumain@milberg.com
Email: jlanders@milberg.com
Attorney for Ruth E. Goldstein, June Pollack, Gerald Blumenthal, Blumenthal & Associates Florida General Partnership, Judith Rock Goldman, the Horowitz Family Trust, and the Unofficial Committee of Certain Claim Holders

William B. Wachtel, Esq.
Howard Kleinhendler, Esq.
David Yeager, Esq.
Wachtel & Masyr, LLP
Email: Wachtel@wmllp.com
Email: hkleinhendler@wmllp.com
Email: dyeger@wmllp.com
Attorneys to Rosenman Family LLC

William M. O'Connor, Esq.
Crowell & Moring LLP
E-mail: woconnor@crowell.com
Attorneys for Jitendra Bhatia, Gopal Bhatia, Kishanchand Bhatia, Jayshree Bhatia and Mandakini Gajaria

Sean H. Lane

Assistant United States Attorney for the Southern District of New York
United States Department of Justice
E-mail: sean.lane@usdoj.gov
Attorney for the United States of America

Stephen A. Weiss
Seeger Weiss LLP
Email: sweiss@seegerweiss.com
Attorney for Marilyn Cohn Gross, Bernard Seldon, Lewis Franck, and Barbara Schlossberg

Frank F. McGinn
Bartlett Hackett Feinberg P.C.
Email: ffm@bostonbusinesslaw.com
Attorney for Iron Mountain Information Management, Inc.

Barry R. Lax
Brian J. Neville
Brian Maddox
Lax & Neville, LLP
Email: blax@laxneville.com
Email: bneville@laxneville.com
E-mail: bmaddox@laxneville.com
Attorneys for Rose Less, and PJFN Investors LP

Shawn M. Christianson, Esq.
Buchalter Nemer, A Professional Corporation
Email: schristianson@buchalter.com
Attorney for Oracle USA, Inc. ("Oracle"), and Oracle Credit Corporation

Dennis C. Quinn
Barger & Wolen, LLP
Email: dquinn@bargerwolen.com
Attorney for Jewish Community Foundation of the Jewish Federation – Council of Greater Los Angeles

Alan Nisselson, Esq.
Howard L. Simon, Esq.
Regina Griffin, Esq.
Email: anisselson@windelsmarx.com
Email: hsimon@windelsmarx.com
Email: rgriffin@windelsmarx.com
Attorneys for Alan Nisselson, Interim Chapter 7 Trustee of Bernard L. Madoff

Eric L. Lewis, Esq.
Baach Robinson & Lewis PLLC
Email: eric.lewis@baachrobinson.com
Attorney for Stephen John Akers, Mark Richard Byers, and Andrew Laurence Hosking

Joseph E. Shickich, Jr.

Erin Joyce Letey

Riddell Williams P.S.

Email: jshickich@riddellwilliams.com

Email: eletey@riddellwilliams.com

Attorneys for Microsoft Corporation and Microsoft Licensing, GP (collectively, "Microsoft")

Adam L. Rosen

Silverman Acampora LLP

Email: ARosen@SilvermanAcampora.com

Attorney for Talon Air, Inc.

Angelina E. Lim, Esq.

Johnson, Pope, Bokor, Ruppel & Burns, P.A.

Email: angelinal@jpfirm.com

Attorney for Anchor Holdings, LLC

Sanford P. Rosen, Esq.

Sanford P. Rosen & Associates, P.C.

Email: srosen@rosenpc.com

Attorneys for Judith S. Schustack, David A. Schustack, Robert J. Schustack, Shirley Schustack Conrad, and Amy Beth Smith

Marsha Torn, Esq.

Calabrese and Torn, Attorneys at Law

Email: mcalabrese@earthlink.net

Attorney for Lawrence Torn

Judith L. Spanier, Esq.

Abbey Spanier Rodd & Abrams, LLP

jspanier@abbeyspanier.com

Attorneys for ELEM/Youth in Distress Israel, Inc. ("ELEM")

David J. Molton, Esq.

Martin S. Siegel, Esq.

Brown Rudnick LLP

E-mail: dmolton@brownrudnick.com

Email: msiegel@brownrudnick.com

Attorneys for Kenneth M. Krys and Christopher D. Stride as Liquidators of and for Fairfield Sentry Limited

Karen E. Wagner

Dana M. Seshens

Denis J. McInerney

Jonathan D. Martin

Davis Polk & Wardwell LLP

Email: karen.wagner@davispolk.com

Email: dana.seshens@davispolk.com

Email: denis.mcinerney@davispolk.com

Email: jonathan.martin@davispolk.com

Attorneys for Sterling Equities Associates and Certain Affiliates

David B. Bernfeld

Jeffrey L. Bernfeld

Bernfeld, Dematteo & Bernfeld, LLP

Email: davidbernfeld@bernfeld-dematteo.com

Email: jeffreybernfeld@bernfeld-dematteo.com

Attorneys for Dr. Michael Schur and Mrs. Edith A. Schur

Joel L. Herz

Law Offices of Joel L. Herz

Email: joel@joelherz.com

Attorney for Samdia Family, LP

Stephen Fishbein

James L. Garrity Jr.

Richard F. Schwed

Shearman & Sterling LLP

Email: sfishbein@shearman.com

Email: jgarrity@shearman.com;

Email: rschwed@shearman.com

Attorneys for Carl J. Shapiro and Associated Entities

Seth C. Farber

Kelly A. Librera

Dewey & Leboeuf LLP

E-mail: sfarber@deweyleboeuf.com

Email: klibrera@deweyleboeuf.com

*Attorneys for Ellen G. Victor, holder of Bernard L. Madoff Investment Securities LLC Accounts
IZA128-3 and IZA128-40, Diana P. Victor, Ariana Victor, Justin Victor Baadarani, Shoshanna
Remark Victor and Leila Victor Baadarani*

Daniel M. Glosband

David J. Apfel

Brenda R. Sharton

Larkin M. Morton

Goodwin Procter LLP

Email: dglosband@goodwinprocter.com

Email: dapfel@goodwinprocter.com

Email: bsharton@goodwinprocter.com

Email: lmorton@goodwinprocter.com

Attorneys for Jeffrey A. Berman, Russell deLucia, Ellenjoy Fields, Michael C. Lesser, Norman E. Lesser Rev. 11/97 Rev. Trust, Paula E. Lesser 11/97 Rev. Trust and Jane L. O'Connor as Trustee of the Jane O'Connor Living Trust

Russell M. Yankwitt
Yankwitt & Associates LLC
Email: russell@yankwitt.com
Attorneys for Carol Rosen

Barton Nachamie, Esq.
Janice B. Grubin, Esq.
Jill L. Makower, Esq.
Toddman, Nachamie, Spizz & Johns, P.C.
E-mail: bnachamie@tnsj-law.com
E-Mail: jgrubin@tnsj-law.com
E-mail: jmakower@tnsj-law.com
Attorneys for ABG Partners d/b/a ABG Investments, Bruce Graybow, as a Partner of ABG Partners, and Graybow Communications Group, Inc.

Mark W. Smith, Esq.
Timothy A. Valliere, Esq.
Smith Valliere PLLC
Email: msmith@svlaw.com
Email: tvalliere@svlaw.com
Attorneys to Shana D. Madoff

Brett S. Moore
Porzio Bromberg & Newman P.C.
Email: bsmoore@pbnlaw.com
Attorneys for Paul Laplume and Alain Rukavina, Court Appointed Liquidators for LuxAlpha Sicav and Luxembourg Investment Fund

Bernard V. Kleinman, Esq.
Alan Berlin, Esq.
Aitken Berlin LLP
Email: bvkleinman@aitkenberlin.com
Email: adberlin@aitkenberlin.com
Attorneys for Susan Saltz Charitable Lead Annuity Trust Susan Saltz Descendants Trust

Jeffrey G. Tougas
Fred W. Reinke
Mayer Brown LLP
E-mail: jtougas@mayerbrown.com
Email: freinke@mayerbrown.com
Attorneys for Mutua Madrileña Automovilista Ramo de vida, AXA Private Management, and Fondauto Fondo de Pensiones, SA

Richard A. Cirillo
Arthur J. Steinberg, Esq.
Heath D. Rosenblat, Esq.
King & Spalding LLP
Email: rcirillo@kslaw.com
Email: asteinberg@kslaw.com
Email: hrosenblat@kslaw.com
Attorney for National Bank of Kuwait, S.A.K. ("NBK"), Lemanica SICAV-SIF, and NBK Banque Privée and counsel for the Pascucci Family

Linda H. Martin, Esq.
Joshua A. Levine, Esq.
Simpson Thacher & Bartlett LLP
Email: lmartin@stblaw.com
Email: jlevine@stblaw.com
Attorneys Spring Mountain Capital, LP

Martin L. Seidel
Cadwalader, Wickersham & Taft LLP
Email: martin.seidel@cwt.com
Attorneys for Milton Fine Revocable Trust, Milton Fine 1997 Charitable -2- Remainder Unitrust, US Trust Co UD Peter M. Lehrer, Peter M. Lehrer and Eileen Lehrer, JSBR Associates LP and The Apmont Group Inc. Pension Plan

Ernest Edward Badway, Esq.
Fox Rothschild LLP
Email: ebadway@foxrothschild.com
Attorney to Iris Schaum

Steven R. Schlesinger, Esq.
Hale Yazicioglu, Esq.
Jaspan Schlesinger LLP
Email: sschlesinger@jaspanllp.com
Email: hyazicioglu@jaspanllp.com
Attorneys for Peter Zutty, Janet Jaffin Dispositive Trust and Janet Jaffin and Milton Cooper as Trustees, Amy Luria Partners LLC, Amy Joel, Robert Luria Partners, and Samuels Family LTD Partnership, Patricia Samuels, Andrew Samuels, Estate of Richard A. Luria, David Richman, Jay Rosen Executors

Jeremy A. Mellitz
Withers Bergman, LLP
E-mail: Jeremy.Mellitz@withers.us.com
Attorney for Von Rautenkranz Nachfolger Special Investments LLC

Hunter T. Carter, Esq.
Shawanna L. Johnson, Esq.
Arent Fox LLP

Email: carter.hunter@arentfox.com

Email: johnson.shawanna@arentfox.com

Attorneys for Sanford Guritzky, Brenda Guritzky, Dana Guritzky Mandelbaum, Ronald P. Guritzky, Guritzky Family Partnership LP, and Brenda H. Guritzky as Trustee of Trust B U/W George H. Hurwitz (collectively the "Guritzky Parties")

George Brunelle, Esq.

Anna Hadjikow

Brunelle & Hadjikow, P.C.

Email: gbrunelle@brunellelaw.com

Email: ahadjikow@brunellelaw.com

Attorneys for the James H. Cohen Special Trust, James H. Cohen, Morrie Abramson, Robyn Berniker, BK Interest, LLC, The Marian Cohen 2001 Residence Trust, Alan D. Garfield, Erin M. Hellberg, Barry E. Kaufman and Marion Tallering-Garfield

Chester B. Salomon

Becker, Glynn, Melamed & Muffly LLP

Email: csalomon@beckerglynn.com

Attorney for SBM Investments, LLP, Weithorn/Casper Associated for Selected Holdings LLC

Jonathan W. Wolfe

Barbara A. Schweiger

Skoloff & Wolfe, P.C.

Email: jwolfe@skoloffwolfe.com

Email: bschweiger@skoloffwolfe.com

Attorneys for Albert & Carole Angel

Richard J. McCord, Esq.

Carol A. Glick, Esq.

Certilman Balin Adler & Hyman, LLP

Email: rmccord@certilmanbalin.com

Email: cgllick@certilmanbalin.com

Attorneys to Clayre Hulsh Haft, Morton L. Certilman and Joyce Certilman, Bernard Certilman, Alyssa Beth Certilman,

Demet Basar

Eric B. Levine

Wolf Haldenstein Adler Freeman & Herz LLP

Email: basar@whafh.com

Email: levine@whafh.com

Attorneys to Nephrology Associates P.C. Pension Plan

Imtiaz A. Siddiqui

Steven N. Williams

Cotchett, Pitre & McCarthy

Email: isiddiqui@spmlegal.com

Email: swilliams@cpmlegal.com

Attorneys for Jay Wexler, Daniel Ryan, Theresa Ryan, Matthew Greenberg, Walter Greenberg, Doris Greenberg, The Estate of Leon Greenberg and Donna M. McBride

Bernard J. Garbutt III, Esq.
Menachem O. Zelmanovitz, Esq.
Morgan, Lewis & Bockius LLP
Email: bgarbutt@morganlewis.com
Email: mzelmanovitz@morganlewis.com
Attorneys for the Kostin Company

Stephen Fishbein
James L. Garrity Jr.
Richard F. Schwed
Shearman & Sterling LLP
Email: sfishbein@shearman.com
Email: jgarrity@shearman.com
Email: rschwed@shearman.com
Attorneys for Harold S. Miller Trust Dated 12/4/64 FBO Elaine Miller, Lilfam LLC, Lilyan Berkowitz Revocable Trust Dated 11/3/95, and Wellesley Capital Management

Richard C. Yeskoo
Yeskoo Hogan & Tamlyn, LLP
Email: yeskoo@yeskoolaw.com
Attorneys for Joan L. Fisher, Carl T. Fisher, and the Trust U/A VIII of the Will of Gladys C. Luria F/B/O Carl T. Fisher

Carmine D. Boccuzzi Jr., Esq.
David Y. Livshiz, Esq.
Cleary Gottlieb Steen & Hamilton LLP
Email: maofiling@cgsh.com
Attorneys for Citibank, N.A., Citibank North America, Inc., and Citigroup Global Markets Limited

Casey D. Laffey
Reed Smith LLP
Email: claffey@reedsmith.com
Attorneys for Bart M. Schwartz, as Receiver of Gabriel Capital, L.P. and Ariel Fund Limited

Michael S. Pollok
Marvin and Marvin, PLLC
Email: mpollok@marvinandmarvin.com
Attorneys for Alan Hayes and Wendy Wolosoff-Hayes

James H. Hulme
Arent Fox LLP
Email: hulme.james@arentfox.com

Attorney for Eleven Eighteen Limited Partnership; Bernard S. Gewirz; Carl S. Gewirz; Edward H. Kaplan; Jerome A. Kaplan; Albert H. Small; 1776 K Street Associates Limited Partnership; Estate of Robert H. Smith; Robert H. Smith Revocable Trust; Clarice R. Smith; Robert P. Kogod; Marjet LLC; and Irene R. Kaplan

David S. Stone, Esq.
Amy Walker Wagner, Esq.
Carolyn B. Rendell
Stone & Magnanini LLP
Email: dstone@stonemagnalaw.com
Email: awagner@stonemagnalaw.com
Email: crendell@stonemagnalaw.com
Attorneys for Defendants David P. Gerstman and Janet Gerstman

Alan E. Marder, Esq.
Meyer, Suozzi, English & Klein, P.C.
Email: amarder@msek.com
Counsel for Judie B. Lifton and the Judie Lifton 1996

Jeffrey D. Sternklar
Wendell M.N. Harp
Duane Morris LLP
Email: jdsterklar@duanemorris.com
Email: wmharp@duanemorris.com
Attorneys for Magnus A. Unflat, the Eleanore C. Unflat Living Trust, Eleanore C. Unflat, in her capacity as co-trustee of the Eleanore C. Unflat Living Trust, Magnus A. Unflat, in his capacity as co-trustee of the Eleanore C. Unflat Living Trust, and Eleanore C. Unflat

Jeff E. Butler
Alexander M. Feldman
Clifford Chance US LLP
Email: Jeff.Butler@CliffordChance.com
Email: Alexander.Feldman@CliffordChance.com
Attorneys for Cardinal Management, Inc. and Dakota Global Investments, Ltd.

Bennette D. Kramer
Schlam Stone & Dolan LLP
Email: bdk@schlamstone.com
Attorneys for defendant Belfer Two Corporation

300181545